



# Finance Act 2006

## 2006 CHAPTER 25

### PART 3 **U.K.**

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER 3 **U.K.**

#### FILMS AND SOUND RECORDINGS

#### *Film losses*

#### <sup>F1</sup>43 **Films: restriction on use of losses while film in production **U.K.****

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#### **Textual Amendments**

**F1** Ss. 43-45 repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 678, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

#### <sup>F1</sup>44 **Films: use of losses in later periods **U.K.****

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*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 2006, Cross Heading: Film losses. (See end of Document for details)

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<sup>F1</sup>45 **Films: terminal losses** **U.K.**

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